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Great Britain, Statutes

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BILL

For repealing ſeveral

SUBSIDIES and an IMPOST

Now Payable on

TOBACCO

Of the

BRITISH PLANTATIONS,

And for granting an

Inland Duty in lieu thereof.

LONDON:
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BILL

TOBACCO

OR

BRITISH PLANTATIONS.

WHEREAS by the Act of Tonnage and Poundage, made in the 12th Year of the Reign of King *Charles* the Second, and the Book of Rates thereto annexed, a Duty of one Penny *per* Pound, commonly called *the Old Subsidy*, was laid upon all Tobacco of the *British* Plantations imported; And by the same Act, and Book of Rates, an Additional Duty of one Penny *per* Pound was laid on the same Tobacco imported; And by another Act made in the first Year of the Reign of the late King *James* the Second, a Duty or Impost of three Pence *per* Pound was laid on the same Tobacco imported; And by another Act made in the 9th Year of the Reign of his late Majesty King *William* the Third, a further Subsidy of One Penny *per* Pound was laid on the same Tobacco imported; And by another Act made the 2d Year of the Reign of her late Majesty Queen *Anne*, a Duty or Subsidy of one third part of a Penny *per* Pound was laid on the same Tobacco imported. All which Duties on Tobacco imported, as before mentioned, amounting in the whole to Six Pence and one third Part of a Penny *per* Pound Weight, are by several subsequent Acts since continued, and are now in Force.

And whereas by the said Acts, or some of them, divers Provisions were made for the ascertaining, levying, collecting, paying, and securing the said Duties; and also for making certain Abatements, Discounts, and Allowances out of the same, or

out

out of the Weight of the Tobacco upon which the ſaid Duties were charged, and for drawing back ſuch Duties upon Exportation of the Tobacco charged therewith, which by Experience have been found liable to great Frauds and Abuſes, to the Prejudice of Trade and Diminution of the Revenue: For Remedy whereof,

We your Majeſties moſt Dutiful and Loyal Subjects, the Commons of *Great Britain* in Parliament aſſembled, do moſt humbly beſeech your Majeſty, that it may be Enacted, and be it Enacted by the Kings Moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament aſſembled, and by the Authority of the ſame, That from and after the Day of

the ſaid ſeveral Subſidies, Duties, and Impoſitions upon all Tobacco of the *Britiſh* Plantations, to be imported after the ſaid Day (except the ſaid further Subſidy of one Penny *per* Pound, granted by the ſaid Act made in the 9th Year of the Reign of his late Majeſty King *William* the third) ſhall ceaſe, determine, and be no longer paid or payable; and that all Proviſions made by the ſaid Acts, or any of them, for aſcertaining, levying, collecting, paying, or ſecuring the ſaid Duties hereby determined, or for making any Abatements, Diſcounts or Allowances out of the ſame, or out of the Weight of the Tobacco on which the ſaid Duties were charged, or for drawing back any ſuch Duties hereby determined as aforeſaid upon Exportation of the Tobacco charged therewith, ſhall be, and are hereby repealed; any thing in the ſaid above mentioned Acts, or any of them, or any other Act or Acts of Parliament to the contrary thereof in any wiſe nothwithſtanding. And we your Majeſty's ſaid Dutiful and Loyal Subjects the Commons

Commons of *Great Britain* in Parliament aſſembled have, in lieu of the ſaid Duties hereby determined, freely and unanimouſly reſolved to give and grant unto your Majeſty the Duty and Impoſition herein after-mentioned, and do moſt humbly beſeech your Majeſty that it may be Enacted, and be it Enacted by the Authority aforeſaid, that from and after the ſaid Day of in lieu of the ſaid Duties hereby determined, the Inland Duty herein aftermentioned be impoſed, levied, collected and paid to your Majeſty, your Heirs and Succeſſors, for and upon all Tobacco from thenceforth imported into, and ſold for Home Conſumption, or conſumed within *Great Britain*, or any part thereof; That is to ſay, upon every Pound of Tobacco of the *Britiſh* Plantations imported into, and ſold for Home Conſumption, or conſumed within this Kingdom, the Duty or Sum of

And for the better aſcertaining, charging, collecting, levying, raiſing, and ſecuring the Rates and Duties by this Act ſet and impoſed upon all Tobacco of the *Britiſh* Plantations, to be imported into, and ſold for Home Conſumption, or conſumed within *Great Britain*, from and after the ſaid Day of Be it further Enacted, by the Authority aforeſaid, That ſuch Commiſſioners, or Perſons, as his Majeſty, his Heirs or Succeſſors, or any or more of the Commiſſioners of his Majeſty's Treaſury, or the High Treaſurer of *Great Britain* for the Time being, ſhall, from Time to Time, by one or more Commiſſion or Commiſſions for that purpoſe appoint, ſhall be his Majeſty's Commiſſioners for the Management and Receipt of the ſaid Inland-Duty by this Act ſet and impoſed; which ſaid laſt mentioned Commiſſioners or of them ſhall hereby have Power, by Commiſſion or Commiſſions under their reſpective Hands and Seals, to ſubſtitute and ap-

point under them ſuch Receivers General, Collectors, Comptrollers, Surveyors, and other Officers as ſhall be neceſſary or requiſite for the Purpoſes aforeſaid. And that the ſaid Commiſſioners and Officers ſo to be appointed for the ſaid Inland Duty upon Tobacco hereby granted ſhall have out of the ſame ſuch Salaries and Rewards, for their reſpective Services in relation to the ſame Duty, as the ſaid Commiſſioners of the Treaſury, or any or more of them, or the High Treaſurer for the Time being, ſhall from time to time think reaſonable to eſtabliſh or allow in that behalf; And that the ſaid Commiſſioners, to be appointed for the ſaid Inland Duty hereby impoſed, ſhall from time to time cauſe all the Monies to ariſe by or from the ſaid Duty (the neceſſary Charges of raiſing, levying, collecting, and accounting for the ſame, excepted) to be paid into the Receipt of his Majeſty's Exchequer, diſtinctly and apart from all other Branches of the Publick Revenues, for the Purpoſes in this Act expreſſed, under ſuch as are herein after provided and enacted, in caſe of diverting or miſapplying any Monies by this Act appropriated.

And be it further Enacted by the Authority aforeſaid, That all and every the Powers, Authorities, Directions, Rules, Methods, Clauſes, Matters and Things which in and by an act made in the 12th Year of the Reign of King *Charles* the ſecond [intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite *and by Knights Service, and Purveyance, and for ſetling a Revenue upon his Majeſty in lieu thereof*] or by any other Law now in force relating to his Majeſty's Revenue of Exciſe upon Beer, Ale and other Liquors, are provided, ſettled or eſtabliſh'd for managing, aſcertaining, raiſing, levying, collecting, mitigating, adjudging

judging or recovering, and paying the Duties thereby granted, or any of them, other than in ſuch Caſes for which other Penalties or Proviſions are preſcribed by this Act, and ſubject to the Alterations herein after mention'd, ſhall be exerciſed, practiſed, applied, uſed and put in Execution, in and for the managing, aſcertaining, raiſing, levying, collecting, mitigating, adjudging, recovering and paying the Inland Duty by this Act impoſed, as fully and effectually to all Intents and Purpoſes, as if all and every the ſaid Powers, Authorities, Rules and Directions, Methods

Clauſes, Matters, and Things were particularly repeated, and again enacted in the Body of this Act.

And for the better ſecuring the ſaid Inland Duty by this Act granted upon the ſaid Tobacco, It is hereby further enacted by the Authority aforeſaid, that from and after the ſaid Day of all Tobacco imported into this Kingdom from any of the *Britiſh* Plantations, upon the Entry thereof at the Cuſtom-houſe, and duly charging the ſame with the ſaid further Subſidy of one Penny per Pound granted by the ſaid Act of the Ninth Year of the Reign of the late King *William* the third, in Manner herein after-mentioned, ſhall be forthwith carried and put into ſuch Warehouſe or Warehouſes as ſhall be for that purpoſe provided at the Charge of the Importer or Owner thereof, and approved of by the Commiſſioners to be appointed for the ſaid Inland Duty for the Time being, or of them, in caſe ſuch Importation be in the Port of *London*; And in caſe ſuch Importation ſhall be in any Out-Port, then by ſuch Officer or Officers of the ſaid Inland Duty as ſhall be appointed by the ſaid Commiſſioners for that Purpoſe then within the Diſtrict where ſuch Importation ſhall be reſpectively, and ſhall not be taken or carried out from thence upon any ac-

count whatſoever, otherwiſe than as is herein after-mentioned, That is to ſay, ſuch of the ſaid Tobacco as ſhall be ſold to be conſumed in *Great-Britain*, or ſhall be intended to be conſumed in *Great Britain*, ſhall be delivered out upon payment of the ſaid Inland Duty by this Act impoſed, in manner following, that is to ſay, The Proprietor or firſt Buyer thereof, or ſome Perſons to be appointed by him or her, ſhall make an Entry with the Receiver or Collector of the ſaid Inland Duty by this Act granted, appointed to receive the ſame within the Cities of *London* and *Weſtminſter*, of ſo much Tobacco remaining in any ſuch Warehouſe or Warehouſes as aforeſaid, within the ſaid Cities of *London* and *Weſtminſter*, or the Weekly Bills of Mortality, as he or ſhe intend to take out of ſuch Warehouſe or Warehouſes, and pay down in ready Money to ſuch Receiver or Collector the Inland Duty by this Act granted; And in all other places of *Great Britain*, the Proprietor, or firſt Buyer, or the Perſon appointed by him or her for that purpoſe, ſhall make the like Entries at the Office for the ſaid Inland Duty to be appointed, which ſhall be neareſt to the Warehouſe, or Warehouſes, into which the ſaid Tobacco ſhall have been carry'd upon Importation and Entry thereof at the Cuſtom-houſe as aforeſaid, and ſhall pay down in ready Money the ſaid Inland Duty by this Act granted to the Receiver or Collector to be there appointed to receive the ſame; And upon producing a Warrant or Warrants, Certificate or Certificates, ſigned by ſuch reſpective Receiver or Collector, certifying that he hath received the ſaid Inland Duty by this Act granted to the Keeper or Keepers of ſuch Warehouſe or Warehouſes, into which the ſaid Tobacco ſhall have been put upon Importation and Entry thereof as aforeſaid, and upon producing a Certificate

from

from the Collector or principal Officer of the Customs of the Payment of the ſaid further Subſidy for ſuch Tobacco, according to the Proviſion herein after-mentioned, the ſaid Keeper or Keepers of ſuch Warehouſe or Warehouſes ſhall deliver thereout ſo much of the ſaid Tobacco to be ſold or intended for Home Conſumption within this Kingdom, as ſhall be mentioned and expreſſed in ſuch Warrant or Warrants, Certificate or Certificates, reſpectively to have paid the ſaid Inland-Duty hereby granted, and the ſaid further Subſidy; And the reſpective Keeper or Keepers of ſuch Warehouſe or Warehouſes ſhall thereupon give to the Proprietor, or firſt Buyer, or the Perſon by him or her to be appointed as aforeſaid, a Permit or Certificate to accompany the ſaid Tobacco ſo delivered out, which Permit or Certificate ſhall be alſo ſigned by an Officer attending the ſaid Warehouſe or Warehouſes to be appointed by the Commiſſioners for the ſaid Inland Duty for the time being, or of them to prevent the ſeizing thereof, and to be produced to the Officer of and for the ſaid Inland Duty for the Diviſion or Place where ſuch Tobacco ſhall be carried within the time in ſuch Permit or Certificate tobe expreſſed and limited; during which time and no longer, ſuch Permit or Certificate ſhall continue in force:

And as to ſuch part of the ſaid Tobacco as ſhall be intended for Exportation to Parts beyond the Seas, the ſame ſhall be delivered out of ſuch Warehouſe or Warehouſes, unto the Proprietor, firſt Buyer, or other Perſon to be appointed in that behalf, upon ſufficient Security to be firſt given by Bond to his Majeſty, his Heirs or Succeſſors, with Sureties; which Security the Commiſſioner or Collector, with the approbation of the Comptroller of the Cuſtoms for the Time being, in each reſpective Port, are hereby required

and

and empowered to take, that the ſame and every part thereof ſhall be exported and not relanded in *Great Britain*; which ſaid Security ſhall be diſcharged without Fee or Reward upon producing ſuch Certificate as is herein before mentioned to ſuch Officer or Officers as aforeſaid; that is to ſay, for ſuch of the Tobacco as ſhall be entred for or landed in *Ireland*, the Iſlands of *Guernſey*, *Jerſey*, *Alderney*, *Sark*, or *Man*, the Condition of the Bond ſhall be to bring a Certificate in diſcharge thereof within from the Date of the Bond, to be ſigned by the proper Officers of the Cuſtoms reſiding there; And for ſuch Tobacco as ſhall be entred for any other Place, to bring a Certificate under the Common Seal of the Chief Magiſtrate in any Place or Places beyond the Seas, or under the Hands and Seals of two known *Britiſh* Merchants, then being at ſuch Place or Places, importing reſpectively that ſuch Tobacco was there landed, and teſtifying the Landing thereof; or upon proof by credible Perſons that ſuch Tobacco was taken by Enemies, or periſhed in the Seas, the Examination and Proof thereof being left to the Judgment of the ſaid Commiſſioners of the Cuſtoms for the Time being.

Provided always, and be it Enacted by the Authority aforeſaid, That if any ſuch Proprietor, firſt Buyer, or other Perſon, ſhall be minded to manufacture any part of ſuch Tobacco as ſhall be ſo taken out for Exportation, it ſhall and may be lawful for ſuch Proprietor, firſt Buyer, or other Perſon, to manufacture ſuch Tobacco, giving notice to the Officer or Officers for the ſaid Inland Duty, appointed to attend the Warehouſe out of which ſuch Tobacco ſhall be ſo taken, of the Place where he, ſhe, or they, intend to manufacture the ſaid Tobacco.

And it is hereby further Enacted, That ſuch Tobacco ſo manufactured for Exportation ſhall

ſhall be kept ſeparate and apart from all Tobacco for Home-Conſumption, and that Days before the ſame ſhall be exported, Notice ſhall be given thereof to the Officer or Officers for the ſaid Inland Duty, that he or they may ſee to the packing up the ſame, and attend the ſame to be put on board the Ship or Veſſel which is to receive the ſame, under the Care and Inſpection of the Searchers or proper Officers of the Cuſtoms; and the Exporter of ſuch manufactured Tobacco ſhall give ſuch Security by Bond, with like Condition for exporting and not relanding the ſame, and for producing a Certificate of the Landing thereof in Parts beyond the Seas, in ſuch manner as is herein before required in Caſes of Tobacco taken out of any Warehouſe for immediate Exportation; And if any Proprietor, firſt Buyer, or other Perſon, ſhall not keep all ſuch Tobacco ſo manufactured, or intended to be manufactured, for Exportation, ſeparate and apart from all Tobacco for Home-Conſumption, or ſhall export the ſame without giving ſuch Notice and Security as aforeſaid, every Perſon ſo offending ſhall the ſaid Tobacco and together with and alſo the Sum of

And it is hereby further Enacted and Declared by the Authority aforeſaid, That the ſingle Value and Worth of ſuch Tobacco ſo ſhall from time to time be deemed and taken to be according to and at the Rate and Rates, Price and Prices, as the beſt Tobacco of the like ſort and kind do or ſhall at ſuch reſpective Time or Times bear and ſell for in *London*.

And be it further Enacted by the Authority aforeſaid, that before any ſuch Proprietor, firſt Buyer, or other Perſon, ſhall be permitted to export ſuch Tobacco, he ſhall declare upon Oath before the Collector

Collector and Comptroller of the Port, from whence the ſame ſhall be exported on the Certificate, before the taking out his Cocquet, and before he be ſuffered to give Bond as aforeſaid, that the Tobacco then about to be ſhipt is really and truly by him intended to be exported to Parts beyond the Seas in the Ship therein mentioned, and is not intended to be relanded in any Part of *Great Britain*.

And for preventing all clandeſtine importing or bringing of any Tobacco into *Great Britain*, Be it further Enacted by the Authority aforeſaid, that if any Perſon or Perſons, Bodies Politick or Corporate, from and after the ſaid Day of ſhall import or bring in any Tobacco into any Port of the ſaid Kingdom, which ought to be ſecured in ſuch Warehouſes as aforeſaid, and ſhall not make due Entries thereof at the Cuſtom-houſe, and bring, or cauſe the ſame to be brought, into ſuch Warehouſe or Warehouſes as are, in purſuance of this Act, to be approved of by the Commiſſioners for the ſaid Inland Duty, for keeping the ſame till Payment of the ſaid Inland Duty, and the ſaid further Subſidy, or the Exportation thereof reſpectively; or ſhall reland, or cauſe to be relanded, any Tobacco which ſhall be ſhipt for Exportation after the ſame ſhall have been delivered out of any Warehouſe as aforeſaid, All ſuch Tobacco ſhall be, and is hereby declared and adjudged to be and the ſame ſhall and may be by any Officer or Officers of the Cuſtoms, or for the ſaid Inland Duty hereby granted; and the Perſon or Perſons, Bodies Politick or Corporate, offending therein, ſhall together with

Provided always, and it is hereby further Enacted by the Authority aforeſaid, That if any Diſpute ſhall ariſe whether the Cuſtoms or Inland Duty payable

able for any Tobacco to be ſeized in purſuance of this Act, have been paid, or that the ſame or any part thereof hath been condemned as forfeited, the Proof thereof ſhall lye on the Owner or Claimer thereof, or the Perſon or Perſons on whom the ſame ſhall be found, and not on the Officer.

And for preventing the clandeſtine carrying any ſuch Tobacco out of the Warehouſes, to be approved of by the Commiſſioners for the ſaid Inland Duty as aforeſaid, Be it Enacted by the Authority aforeſaid, that the Keeper or Keepers of ſuch Warehouſe or Warehouſes, to be appointed by the Commiſſioners of the ſaid Inland Duty, granted by this Act, to attend the ſame, ſhall keep one or more Book or Books, wherein they ſhall ſeverally and fairly enter in Writing an exact particular and true account of ſuch Tobacco, which from time to time ſhall be brought into or carried out of the Warehouſe or Warehouſes to which he or they ſhall reſpectively belong, and of the Days and Times when the ſame ſhall be ſo brought in or carried out; and how much thereof was delivered out to be conſumed in *Great Britain*, and how much for Exportation, and how much to be manufactured for Exportation; and the Names of the reſpective Perſon or Perſons, to whom, or for whoſe uſe, the ſame was delivered out; and ſhall at the end of every Months, or oftner if required, tranſmit in Writing an account thereof upon Oath to the Commiſſioners for the ſaid Inland Duty for the time being, together with an exact Account of how much ſhall be remaining in the Warehouſe or Warehouſes; And the ſaid Commiſſioners for the ſaid Inland Duty are hereby required and enjoyned, within after the ſaid Accounts ſhall be tranſmitted to them as aforeſaid, to appoint or more Perſon or Perſons to inſpect the ſaid Book

or Books, and the ſaid Warehouſe or Warehouſes and to examine the ſame Accounts; and if upon ſuch Examination, or otherwiſe, it ſhall appear that any Tobacco was delivered out, otherwiſe than as aforeſaid, or before Payment of the Inland Duty, and the ſaid further Subſidy for ſuch of the ſaid Tobacco as ſhall have been taken out to be conſumed in *Great Britain*, or giving ſuch Security as aforeſaid for ſuch Part of the ſaid Tobacco as ſhall have been delivered out for Exportation, or giving Notice of the Place intended for manufacturing ſuch Tobacco, as ſhall have been delivered out to be manufactured for Exportation; then the Keeper or Keepers of ſuch Warehouſe or Warehouſes, and the Officer or Officers for the ſaid Inland Duty, attending the ſame, offending herein, ſhall not only be but ſhall alſo for every ſuch Offence the Sum of

And be it further Enacted by the Authority aforeſaid, that it ſhall and may be lawful to and for the Proprietor and Proprietors of the Tobacco, ſo to be lodged in any ſuch Warehouſe or Warehouſes, to affix one Lock to every ſuch Warehouſe, the Key whereof ſhall remain with ſuch Proprietor or Proprietors; and to and for the Officer or Officers, appointed by the Commiſſioners for the ſaid Inland Duty to attend ſuch Warehouſe or Warehouſes, to affix one other Lock upon every ſuch Warehouſe, the Key of which ſhall remain with the ſaid Officer or Officers; and the ſaid Proprietor or Proprietors ſhall and may, in the Preſence of the ſaid Keeper or Keepers of ſuch Warehouſe or Warehouſes, or of the Officer or Officers for the ſaid Inland Duty appointed to attend the ſame (who are hereby obliged and required to attend at all ſuch ſeaſonable Times for that purpoſe) view, ſort, ſeparate and receive out of ſuch Warehouſe or Warehouſes,

all

all ſuch of his Tobacco therein lodged, intended either to be conſumed in *Great Britain*, or exported to foreign Parts, or any Part thereof, in ſuch manner and upon ſuch Terms and Conditions as are in either of the ſaid Caſes by this Act before directed and preſcribed; and if any ſuch Warehouſe-keepers or other Officers ſhall wilfully neglect or refuſe to attend at all ſeaſonable Times as aforeſaid, when required ſo to do, every ſuch Warehouſe-keeper or other Officer, ſo neglecting or refuſing, ſhall be ſubject to ſuch as aforeſaid.

Provided always, and be it Enacted by the Authority aforeſaid, that the ſaid further Subſidy be ſtill payable at the Cuſtom-houſe, ſubject to the Alterations herein after-mentioned, that is to ſay, Whereas by the ſaid Act made in the ninth Year of the Reign of his late Majeſty King *George* the Firſt, an Allowance of twenty-five Pounds *per Cent* is directed to be made out of the aid further Subſidy (amongſt other duties on Tobacco therein mentioned) and to be deducted and allowed upon the Entry of the Importer, paying down ſuch further Subſidy, which Allowance reduces the ſame in Value to three Farthings for every Pound of ſuch Tobacco; Be it Enacted by the Authority aforeſaid, that from and after the ſaid Day of the ſaid further Subſidy of one Penny *per* Pound, upon Tobacco of the *Britiſh* Plantations to be imported after the ſaid Day, ſhall be reduced to *per* Pound without making the ſaid Allowance of twenty-five Pounds *per Cent*. thereout; and the ſame ſo reduced to *per* Pound, clear of all Deductions, ſhall be levied, paid and ſecured to his Majeſty during his Life, in manner following, that is to ſay, After the Maſter, or other Perſon having

Charge of any Ship bringing Tobacco into any Port of this Kingdom, ſhall have made a Report of his Ship, the Merchant-importer, or ſome other Perſon appointed by him or her, ſhall take out a Bill or Bills at ſight, to be granted in ſuch manner as is directed by an Act paſſed in the fourteenth Year of the Reign of King *Charles* II. [intituled *An Act for preventing Frauds and regulating Abuſes in his Majeſty's Cuſtoms*] by the Collector and Comptroller of ſuch Port; but without any Security to be given or Depoſit made for ſuch further Subſidy; the ſaid Merchant or other Perſon firſt ſpecifying the Number of Hogſheads, or other Veſſels or Package, containing ſuch Tobacco, with the Marks and Numbers thereof; and by virtue of ſuch Bill or Bills at ſight, the Hogſheads, or other Veſſels or Package, containing ſuch Tobacco, ſhall be landed, and ſhall be weighed and numbred progreſſively, in the preſence of the Land-waiters appointed to attend ſuch Ship, and one or more Officer or Officers for the ſaid Inland Duty; and thereupon ſuch Tobacco ſhall be delivered into the care of an Officer for the ſaid Inland-Duty, together with a Ticket ſigned by the Land-waiters and Officer or Officers for the ſaid Inland Duty, in whoſe Preſence ſuch Tobacco was ſo weighed, containing the Marks, Numbers and Contents of each Cask, or other Veſſel or Package, by what Perſon entred, and out of what Ship; And ſuch Officer for the ſaid Inland Duty, into whoſe care ſuch Tobacco ſhall be delivered, ſhall ſee the ſame lodged in ſome Warehouſe or Warehouſes, to be approved by the ſaid Commiſſioners or other Officers for the ſaid Inland Duty, in purſuance of this Act, under the Care of the Keeper or Keepers of ſuch Warehouſe or Warehouſes to be appointed as aforeſaid, to whom, or one of them, the ſaid Ticket ſhall be delivered; and upon the

back

back of ſuch Bill or Bills at ſight the proper Officer of the Cuſtoms ſhall certify to the Collector and Comptroller the quantity of ſuch Tobacco ſo landed, weighed and ſent to ſuch Warehouſe or Warehouſes, with the Marks, Numbers and Contents of each Cask, or other Veſſel or Package, containing the ſame; And the Collector and Comptroller ſhall inſert the ſame in a proper Book or Books, to be kept for that purpoſe at the Cuſtom-houſe, and therein charge the Importer with the ſaid further Subſidy ſo reduced to
per Pound clear as aforeſaid, who ſhall ſtand charged therewith till ſuch time as the ſaid further Subſidy ſhall be paid in Money for the ſaid Tobacco in manner herein after-mentioned, or ſhall be diſcharged upon delivering the ſaid Tobacco out of ſuch Warehouſe or Warehouſes for Exportation, or in order to be manufactured for Exportation, purſuant to the Direction of this Act.

And be it further Enacted by the Authority aforeſaid, that before any ſuch Tobacco ſhall be taken out of any ſuch Warehouſe for Home Conſumption, the Proprietor, or firſt Buyer thereof, ſhall make an Entry, with the Collector and Comptroller of the Cuſtoms at the Port wherein the ſaid Tobacco ſhall have been imported, of ſo much Tobacco as ſuch Proprietor, or firſt Buyer, intends to take out of any ſuch Warehouſe, either to be ſold for Home Conſumption or to be conſumed within this Kingdom; and ſhall upon ſuch Entry pay down in ready Money to ſuch Collector the ſaid further Subſidy ſo reduced to
per Pound, clear as aforeſaid, for the quantity of To bacco for which he ſhall make ſuch Entry; And the Keeper of ſuch Warehouſe ſhall not deliver, or permit to be delivered out of the ſame, any Tobacco to be ſold for Home Conſumption, or to be conſumed within this Kingdom, until a Certificate,

ſigned

ſigned by ſuch Collector, Comptroller or other proper Officer, ſhall be firſt delivered to him; importing that the ſaid Collector hath received the ſaid further Subſidy ſo reduced to *per* Pound clear, for all ſuch Tobacco ſo to be delivered out, under the Penalty of the Value of ſuch Tobacco, which ſhall be delivered out before Certificate ſhall have been delivered to him as aforeſaid; And when any ſuch Tobacco ſhall in due Manner, according to the Directions of this Act, be taken out of any ſuch Warehouſe for Exportation, or in order to be manufactured for Exportation, then upon producing a Certificate thereof, ſigned by the Keeper of ſuch Warehouſe appointed in purſuance of this Act, to the Collector of the Port wherein ſuch Tobacco ſhall have been Imported, the Charge upon ſuch Importation in ſuch Book or Books ſhall be writ off and diſcharged for ſo much of ſuch Tobacco as ſhall be expreſſed in ſuch Certificate:

And be it further Enacted by the Authority aforeſaid, That if any Tobacco of the *Britiſh* Plantations ſhall after the ſaid Day of be unſhipped, with intention to be laid on Land within this Kingdom, before a Bill or Bills at ſight ſhall have been granted for the ſame by the Collector and Comptroller of the Cuſtoms as aforeſaid, all ſuch Tobacco ſo unſhipped, with Intention to be laid on Land contrary to the true meaning hereof, ſhall be

and alſo the Perſons who ſhall be aſſiſting or otherwiſe concerned in unſhipping the ſame, or to whoſe hands the ſame ſhall knowingly come after the unſhipping thereof, ſhall

the Value thereof together with the made uſe of in the Landing, Removing, Carriage or Conveyance of any ſuch Tobacco

of

of all which
ſhall be to the uſe of his Majeſty, and the other to him or them that ſhall ſeize or ſue for the ſame; to be recovered by Bill, Plaint, or Information, in the Court of *Exchequer* at *Weſtminſter*, for ſuch Offences as ſhall be committed in that Part of *Great Britain* called *England*; and in the Court of *Exchequer* at *Edinburgh* for ſuch Offences as ſhall be committed in that Part of *Great Britain* called *Scotland*; wherein no Eſſoyn, Protection, or Wager of Law, ſhall be allowed:

And be it further Enacted by the Authority aforeſaid, that on or before the ſaid Day of all and every Tobacconiſt, Grocer, Chandler, and all and every other Perſon or Perſons, Bodies Politick or Corporate, who ſhall then be a Seller of or Dealer in ſuch Tobacco, and all and every Cutter, Stripper or other Manufacturer of Tobacco, upon his own Account, or for the uſe of any other Perſon whatſoever, ſhall make a true and particular Entry in Writing, of all Warehouſes, Storehouſes, Rooms, Shops, Vaults, Cellars and other Places, by him, her, or them reſpectively made uſe of, for the keeping, cutting, ſtripping, or otherwiſe manufacturing any Tobacco, at the Office to be appointed for the ſaid Inland Duty hereby granted, within the Compaſs or Diviſion wherein ſuch Warehouſes, Storehouſes, Rooms, Shops, Vaults, Cellars or other Places, ſhall be reſpectively ſituated; and alſo of all ſuch Tobacco, manufactured or not manufactured, which, at the time of making ſuch reſpective Entries, ſhall be in ſuch Warehouſes, Storehouſes, Rooms, Shops, Vaults, Cellars or other Places, every or any of them; upon pain of the Sum of for every ſuch Warehouſe, Storehouſe, Room, Shop, Vault, Cellar or other Place, which, from and after the ſaid

ſaid Day of ſhall be ſo made uſe of by any ſuch Tobacconiſt, Grocer, Chandler, Manufacturer, or other Perſon or Perſons, Bodies Politick or Corporate, dealing in, ſelling or manufacturing Tobacco, without making ſuch Entry thereof as aforeſaid; together with which ſhall be found therein, and alſo all and every the

And be it further Enacted by the Authority aforeſaid, That all and every Tobacconiſt, Grocer, Chandler, and all and every other Perſon or Perſons, Bodies Politick or Corporate, who, after the ſaid Day of ſhall become a Seller or Sellers of Tobacco, or who ſhall employ him, her, or themſelves in dealing in or manufacturing the ſaid Commodity either by wholeſale or retail, ſhall, before he, ſhe, or they ſhall take any Tobacco, intended either for Sale or Manufacture, into his, her, or their Cuſtody, make alike particular Entry in Writing, of the ſeveral and reſpective Warehouſes, Storehouſes, Rooms, Shops, Vaults, Cellars, and other Places intended by him, her, or them reſpectively to be made uſe of for the keeping, cutting, ſtripping, or otherwiſe manufacturing Tobacco; on Pain of the Sum of for every ſuch Warehouſe, Storehouſe, Room, Shop, Vault, Cellar or other Place ſo to be made uſe of, without making ſuch Entry as aforeſaid; together with which ſhall be found therein, and the

And be it further Enacted by the Authority aforeſaid, that from and after the ſaid Day of no Tobacco ſhall be brought into any ſuch laſt mentioned Warehouſe, Storehouſe, Room, Shop, Vault, Cellar, or other Place made uſe of for keeping or

or manufacturing Tobacco by any ſuch Tobacconiſt, Grocer, Chandler, Manufacturer, or other Perſon or Perſons, Bodies Politick or Corporate, without his, her or their firſt giving notice thereof to the Officer of the ſaid Inland Duty hereby granted, of the Diviſion or Place in which ſuch Warehouſe, Storehouſe, Room, Shop, Vault, Cellar, or other Place, wherein ſuch Tobacco is intended to be lodged or manufactured, is ſituated; and producing to the ſaid Officer, and leaving with him, an authentick Certificate ſigned by the Keeper or Keepers of ſuch Warehouſe or Warehouſes in which ſuch Tobacco have been lodged upon the Importation and Entry thereof at the Cuſtomhouſe, or by the Officer for the ſaid Inland Duty within the Diviſion from whence ſuch Tobacco ſhall have been brought, that the Inland Duty by this Act charged upon the ſaid Tobacco, and the further Subſidy, have been actually paid; or that the ſame had been condemned as forfeited, or was part of the Stock in Hand of ſome Tobacconiſt, Grocer, Chandler, Manufacturer, or other Perſon or Perſons, Bodies Politick or Corporate, ſelling, dealing in or manufacturing Tobacco as aforeſaid, duly enter'd at the Office for the ſaid Inland Duty according to the Directions of this Act; expreſſing the Quantity and Quality of the Tobacco ſo to be brought in, and in what place the ſaid Inland Duty was paid, or where the ſame had been condemned as forfeited, or of whoſe Stock in Hand ſuch Tobacco was part, on pain of and the Value thereof, together with

And be it further Enacted by the Authority aforeſaid, that from and after the ſaid Day of no Tobacco ſhall be ſold, uttered or expoſed to Sale, unleſs when intended for immediate Conſumption, in any Quantities not ex-

ceeding Ounces, but in ſome or one of the ſaid Warehouſes, Storehouſes, Rooms, Shops Vaults, Cellars, or other Places ſo entred as aforeſaid; or in ſome or one of the ſaid Warehouſes, to be approved of by the Commiſſioners for the Inland Duty hereby granted for the keeping Tobacco upon or after the Importation and Entry thereof at the Cuſtom-houſe, upon pain of and the Value thereof, together with

And be it further Enacted by the Authority aforeſaid, that from and after the ſaid Day of where any Tobacco ſhall be ſold or delivered out to be manufactured from any of the ſaid entred Places, in any Quantity above the Weight of the Officer or Officers of the ſaid Inland Duty, for the reſpective Diviſions or Places where the ſame ſhall be ſo ſold or delivered, ſhall be obliged and are hereby required, upon requeſt of the Seller or Sellers, Proprietor or Proprietors thereof, without fee or reward, to give to the reſpective Buyer or Buyers, Manufacturer or Manufacturers thereof, Certificates in Writing expreſſing the Quantities ſold or delivered to be manufactured, and the Names of the reſpective Buyers, Sellers, Proprietors and Manufacturers, ſigned by the ſaid Officer or Officers, certifying that the Duty thereon charged by this Act hath been paid, or that the ſaid Tobacco had been condemned as forfeited, or was part of ſuch Stock in hand as aforeſaid; which Certificate ſhall be produced to and left with the Officer or Officers for the ſaid Duty, of the reſpective Diviſions into which the ſaid Tobacco ſhall be carried, to ſatisfy the ſaid Officer or Officers that no Duties are to be anſwered for the ſame, and that the ſeizing thereof may be prevented.

And be it further Enacted by the Authority aforeſaid,

ſaid, That from and after the ſaid
Day of no Tobacco, exceeding
the Quantity of be removed or
carried from any Part of this Kingdom by land
or by water, without a Permit or Certificate ſign-
ed by one or more of the Officers of the ſaid
Inland Duty hereby granted, expreſſing the Names
and Places of Abode of the Buyers, Sellers, Pro-
prietors, Manufacturers, or other Perſon or Per-
ſons upon whoſe account ſuch Tobacco ſhall be
removed; and certifying the Quantity and Kind of
the ſaid Tobacco, and that his Majeſty's Inland
Duty charged thereon by this Act was duly paid
and ſatisfy'd, or that the ſame had been condemn-
ed as forfeited, or was part of ſuch Stock in
hand as aforeſaid; on pain of
which ſhall be found carrying from one place to
another without ſuch Permit or Certificate together
with

And be it further Enacted by the Authority afore-
ſaid, that from and after the ſaid Day of
the Commiſſioners for Management of the
ſaid Inland Duty are hereby impowered and requi-
red to provide and deliver, to the reſpective Sellers of
and Dealers in ſuch Tobacco as aforeſaid, printed
Books of Permits with Counterparts, for the ſend-
ing out of any ſuch Tobacco, not exceeding the quan-
tity of nor under the quantity of
to any one Perſon; in which Permit and
Counterpart proper Blanks ſhall be left for incert-
ing the quantity that ſuch Permit and Counter-
part ſhall ſerve for, the Names and Places of Abode
of ſuch Seller of or Dealer in Tobacco, and of the
Perſon to whom ſuch quantity is to be ſent out,
and alſo the Day of the Month and Year in which
the ſame ſhall be ſent out; which Book with
Counterparts every ſuch Seller of or Dealer in
Tobacco is hereby required to keep, to be inſpect-
ed by the Officer or Officers for the ſaid Inland

Duty; And every ſuch Seller of or Dealer in Tobacco ſhall, before he, ſhe or they, ſend out any quantity of Tobacco not exceeding

nor under by ſuch Permit, firſt enter in the Permit and Counterpart the Day of the Month and Year in which the ſame is ſent out, and alſo the Names and Places of Abode of ſuch Seller of or Dealer in Tobacco, and of the Perſon to whom the ſame is to be ſent, and alſo the quantity that ſuch Permit and Counterpart ſhall ſerve for; And if any ſuch Seller of or Dealer in Tobacco ſhall ſend out any quantity of Tobacco, not exceeding nor under without ſuch Permit, or firſt having made all ſuch Entries in the ſaid Permit and Counterpart as aforeſaid, ſhall not produce to the Officer for the ſaid Duty the Counterparts of ſuch Permits, and likewiſe the Permits that ſhall not have been made uſe of when he ſhall demand the ſame, he ſhe or they ſhall for any the aforeſaid Offences the Sum of

And be it further Enacted by the Authority aforeſaid, that from and after the ſaid Day of no Seller of or Dealer in any ſuch Tobacco ſhall ſend out with any one Permit more than one quantity of Tobacco, on Pain of

And be it further Enacted by the Authority aforeſaid, that if upon Inſpection the Counterpart or Counterparts of any Permit or Permits, that ſhall have been taken out of ſuch Permit Book for the ſending out any ſuch Tobacco as aforeſaid, and examining the Stock of any ſuch Seller of or Dealer in Tobacco, there ſhall not appear a ſuitable Decreaſe to anſwer the Quantity mentioned in the Counterpart or Counterparts of ſuch Permit or Permits, the ſurplus Quantity of Tobacco, over and above what ought to have been remaining

remaining in Stock, ſhall be deemed and taken to be brought in without any Permit, and ſhall be

All which Permits, or Certificates, ſhall contain and expreſs a Time therein limited, during which the ſame ſhall continue in force, and within that Time ſhall be produced and left with the Officer for the ſaid Inland Duty of the Diviſion, or Place, to which ſuch Tobacco ſhall be carry'd to, to prevent the ſeizing thereof.

And it is hereby further Enacted by the Authority aforeſaid, that all and every Perſon or Perſons, who ſhall ſell or deal in Tobacco from and after the ſaid Day of ſhall, and they are hereby directed and required, to keep an Account of all ſuch ſmall Quantities, or Parcels of Tobacco not exceeding the Weight of in one Parcel, as he or they ſhall ſell or diſpoſe of in each Day; and ſhall every Night enter into a Book to be kept for that purpoſe, an Account of the groſs Quantities of the ſaid Commodity which have been by him, her or them, ſold and delivered in that Day, in ſuch ſmall Quantities or Parcels as aforeſaid; And the ſaid Sellers of or Dealers in Tobacco ſhall alſo keep one other Book, wherein they ſhall ſeverally enter every Quantity and Parcel of Tobacco above the Weight of which he, ſhe or they, ſhall ſell and deliver in each Day; which ſaid Books ſhall be, and are hereby directed to be prepared, for the making ſuch Entries as aforeſaid, and delivered upon demand to the reſpective Sellers of and Dealers in Tobacco, by the Commiſſioners for the ſaid Inland Duty, or by ſuch Perſons as the ſaid Commiſſioners ſhall for that purpoſe direct and appoint.

Provided always, that no Seller of or Dealer in Tobacco as aforeſaid ſhall have in his or her Cuſtody more than one ſuch Book of each ſort at the ſame time; and that when the ſaid Book or Books

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in his or her Cuſtody ſhall be filled up reſpective ly, the ſame being returned to the Officer or Officers for the ſaid Inland Duty, from whom they were ſeverally received, upon the Oath, or, in caſe of a Quaker, upon the ſolemn Affirmation of ſuch Seller or Sellers, Dealer or Dealers as aforeſaid, or of his or their Servant or Servants who kept the ſame, and made the Entries therein, of the truth of ſuch Entries according to the beſt of his, her, or their Knowledge or Belief; And one or more new Book or Books ſhall thereupon be delivered to ſuch reſpective Sellers, or Dealers, in the room of ſuch Book or Books ſo returned, and ſo *toties quoties*, as often as ſuch Book or Books ſhall be ſo filled up and returned as aforeſaid; And the ſaid Books, ſo kept by ſuch reſpective Sellers or Dealers of and in Tobacco, ſhall from time to time be produced and laid before the Officers for the ſaid Inland Duty, as often as they ſhall call for or require the ſame, the better to enable them to keep Accounts of the Increaſe and Decreaſe of the Stocks of ſuch reſpective Sellers.

And it is hereby Provided and Enacted, that if any ſuch Seller or Dealer of and in Tobacco ſhall neglect or refuſe to keep ſuch Books, or to make ſuch Entries therein, or to permit the Officers of the ſaid Inland Duty to inſpect them, or ſhall not return the ſaid Books according to the Directions of this Act, or ſhall make any falſe Entry in ſuch Book or Books, the Perſon or Perſons offending therein ſhall, for every ſuch Offence
the Sum of

And be it further Enacted by the Authority aforeſaid, that from and after the ſaid
Day of It ſhall and may be lawful to and for the Officers for the ſaid Inland Duty hereby granted, or any of them, from time to time, and at all times by Day, to enter into all and every the Warehouſes, Storehouſes, Rooms,
Shops,

Shops, Vaults, Cellars and other Places, made uſe of for keeping or manufacturing Tobacco, by any Tobacconiſt, Grocer, Chandler, Manufacturer, or other Perſon or Perſons, Bodies Politick or Corporate, ſelling, dealing in, or manufacturing Tobacco as aforeſaid, and enter for that purpoſe as aforeſaid, and, by Weighing or otherwiſe, to take an Account of the Quantity and Sorts of all Tobacco to be from time to time brought in, or remaining in ſuch Places as aforeſaid: In the Weighing whereof the Perſon or Perſons ſelling, dealing in, or manufacturing Tobacco, and in whoſe Cuſtody the ſame ſhall then remain, or ſome Perſon on their behalf, ſhall be aiding and aſſiſting to the ſaid Officers, and ſhall keep ſufficient juſt Weights and Scales to be made uſe of by the ſaid Officers for that purpoſe; And if any ſuch Perſon or Perſons, Bodies Politick or Corporate, ſelling, dealing in, or manufacturing Tobacco, ſhall hinder or refuſe the ſaid Officers, or any of them, to enter into ſuch his, her, or their Warehouſes, Rooms, Shops, Vaults, Cellars or other Places, to take ſuch Account as aforeſaid; or ſhall neglect to keep ſufficient juſt Weights and Scales to be made uſe of by the ſaid Officers for the purpoſes aforeſaid; or ſhall keep any falſe Weights or Scales; or ſhall neglect or refuſe to aſſiſt the ſaid Officers in Weighing as aforeſaid; or ſhall hinder or obſtruct any of the ſaid Officers in the Execution of the Powers and Authorities hereby given to him or them; the Perſon or Perſons offending therein, and every of them, ſhall, for every ſuch Offence
the Sum of

Provided, and it is hereby further Enacted by the Authority aforeſaid, that in caſe any Officer or Officers for the ſaid Duty by this Act granted, ſhall have cauſe to ſuſpect that any Tobacco is fraudulently hid or concealed in any Place whatſoever,

ſoever, either enter'd for keeping or manufacturing the ſame as aforeſaid, or not entred, with intent to defraud his Majeſty of his Duty thereon; then and in ſuch caſe, if ſuch Place ſhall be within the Cities of *London* or *Weſtminſter*, or the Limits of the Weekly Bills of Mortality, upon Affidavit made by ſuch Officer or Officers before the Commiſſioner for the ſaid Inland Duty hereby granted, or any or more of them; or, in caſe the ſame ſhall be in any other Part of *Great Britain*, upon the Affidavit made by ſuch Officer or Officers before or more Juſtice or Juſtices of the Peace, of the County, Riding, Diviſion or Place where ſuch Officer or Officers ſhall ſuſpect the ſame to be ſo hid or concealed, ſetting forth the Ground of ſuch his or their Suſpicion; It ſhall and may be lawful to and for the ſaid Commiſſioners for the ſaid Inland Duty, or Juſtice or Juſtices of the Peace reſpectively before whom ſuch Affidavit ſhall be made, if he or they ſhall judge it reaſonable, by ſpecial Warrant or Warrants, under his or their reſpective Hands and Seals, to authorize ſuch Officer or Officers by Day or by Night, but if by Night, then in the preſence of a Conſtable or other lawful Officer of the Peace, to enter into all and every ſuch Place or Places, where he or they ſhall ſo ſuſpect any ſuch Tobacco to be fraudulently hid or concealed, and to all ſuch Tobacco as ſhall be then and there found ſo fraudulently hid or concealed as together with

And if any Perſon or Perſons whatſoever ſhall let, obſtruct, or hinder any of the ſaid Officers from entring ſuch ſuſpected Place or Places, or in the Tobacco which ſhall be therein found to be ſo fraudulently hid or concealed, or the ſaid Perſon or Perſons offending therein ſhall, for every ſuch Offence the Sum of

And

And be it Enacted by the Authority aforesaid, That if, from and after the said Day of any Person or Persons whatsoever shall assault, resist, oppose, molest, obstruct, or hinder any Officer or Officers of the Customs, or for the Inland Duty by this Act granted, in the due seizing or securing of any Tobacco, which by any Officer or Officers of the Customs, or for the Duty hereby granted, shall or may be seized by virtue or in pursuance of this or any other Act or Acts now in force, or hereafter to be made; or shall by Force or Violence rescue, or cause to be rescued any such Tobacco after the same shall have been seized by such Officer or Officers as aforesaid; or shall attempt or endeavour so to do; or after such Seizure shall stave, break or otherwise destroy or damage any Vessels or Package wherein the same shall be contained; all and every the Party or Parties so offending shall, for every such Offence, the Sum of

And it is hereby further Enacted by the Authority aforesaid, that all as well specifick as pecuniary, relating to the Inland Duty by this Act imposed, or to any Seizures made in pursuance of this Act, shall be sued for, levied and recovered, or mitigated, by such Ways, Means and Methods, as any Fine, Penalty and Forfeiture is or may be recovered, or mitigated, by any Law or Laws relating to his Majesty's Revenue of Excise, or any of them, subject to the Alterations herein after mentioned; or by Action of Debt, Bill, Plaint or Information in any of his Majesty's Courts of Record at *Westminster*, for any thing done in that part of *Great Britain* called *England*, or the Court of Exchequer at *Edinburgh*, for any thing done in that part of *Great Britain* called *Scotland*; and that of every such shall be to his Majesty, his Heirs and

Succeſſors, to be applied to ſuch uſes as are herein after mentioned, and the other thereof to him or them who ſhall ſeize, inform, or ſue for the ſame.

Provided always, and it is hereby Enacted by the Authority aforeſaid, that ſuch Perſons as, for the time being, ſhall in purſuance of this Act be appointed Commiſſioners for the ſaid Inland Duty on Tobacco, or of them, and alſo Juſtice of the Peace within their reſpective Diſtricts, ſhall have and exerciſe the ſame or like Juriſdiction, Power and Authority, and may judge, determine, mitigate, or order in all Caſes and Matters relating to the ſaid Inland Duty on Tobacco, as the Commiſſioners of Exciſe upon Beer and Ale, and other Liquors, or two Juſtices of the Peace may, or lawfully can or ought to exerciſe, adjudge, determine, mitigate, or order in like Caſes or Matters in relation to the ſaid Duties of Exciſe; and that the Judgments which ſhall be ſo given in purſuance of this Act, by the ſaid Commiſſioners and Juſtices of the Peace reſpectively, ſhall be and are hereby declared to be ſubject only to ſuch Appeal as is herein after mentioned.

And it is hereby further Enacted and Declared, that ſuch and the like Allowance for any damaged or mean Tobacco, which in purſuance of an Act made in the ninth Year of the Reign of his late Majeſty King *George* the firſt [intituled, *An Act for enabling his Majeſty to put the Cuſtoms of* Great Britain *under the Management of one or more Commiſſions, and for better ſecuring and aſcertaining the Duties on Tobacco, and to prevent Frauds in exporting Tobacco, and other Goods and Merchandizes, or carrying the ſame Coaſtwiſe*] ſhall be cut off and ſeparate from the ſound, in order to be burnt, or otherwiſe publickly deſtroyed, as in and by the ſame

ſame Act is appointed to be made, ſhall continue in force, for or in reſpect of Tobacco of the *Britiſh* Plantations to be Imported from and after the ſaid Day of and ſhall and may from thenceforth be made by the proper Officers of his Majeſty's Cuſtoms for the time being; and, on ſuch Certificate thereof from the ſaid Officers as is now in uſe, the ſaid Allowance ſhall be paid by the ſaid Commiſſioners of the Inland Duty out of the Monies ariſing by this Act, any thing herein contained to the contrary thereof notwithſtanding.

Provided always, and it is hereby Enacted by the Authority aforeſaid, that every Perſon who ſhall be appointed a Commiſſioner for the Duty by this Act granted, and every ſubordinate Officer under ſuch Commiſſioners, who ſhall receive any Salary or Allowance in reſpect of his or their Office, ſhall, before he or they ſhall act in their reſpective Truſt, take an Oath for his or their due and faithful Execution of the ſame according to this Act; which Oath ſhall and may be adminiſtred to any Commiſſioner, by any other Perſon who ſhall be appointed a Commiſſioner as aforeſaid, and to the ſaid Officers reſpectively by any of the ſaid Commiſſioners, or by Juſtice of the Peace, who ſhall give to ſuch Officer a Certificate thereof *gratis*.

And to the end the Duty upon Tobacco by this Act granted may be duly and certainly raiſed, and the ſame (except the neceſſary Charges of executing this Act) may be juſtly and duly brought into the Receipt of his Majeſty's Exchequer, according to the true meaning hereof; It is hereby Enacted by the Authority aforeſaid, that the reſpective Commiſſioners and Officers to be appointed for managing, raiſing,

collecting, and paying the ſaid Duty herein before granted, and for keeping and rendering of the ſame, ſhall perform their ſeveral Duties in relation to the Premiſes, as to them reſpectively ſhall appertain, under ſuch and the like

for any Offence or Neglect therein; or for detaining, diverting, or miſapplying any Part of the Monies ariſing by the ſaid Duty, as are preſcribed, and to be inflicted, by Virtue of an Act of Parliament made in Ninth Year of the Reign of his ſaid Majeſty King *William* the third [intituled, *An Act for raiſing a Sum not exceeding two Millions, upon a Fund for payment of Annuities after the rate of eight Pounds* per *Cent.* per *Annum, and for ſetling the Trade to the* Eaſt-Indies] for the like Offence, or Neglect, relating to the Duties thereby granted, or referred to, or for detaining, diverting, or miſapplying any part of the Monies which were granted, or appropriated by Act of Parliament laſt mentioned.

And be it further Enacted by the Authority aforeſaid, that no Perſon ſhall be deemed a Seller of or Dealer in Tobacco within the meaning of this Act, or be liable to make any ſuch Entries, or ſubject to the Survey of the Officers for the ſaid Inland Duty on Tobacco, who ſhall not have in his, or her, or their Cuſtody, at any one time, a Quantity of Tobacco exceeding the Weight of

Provided alſo, and it is hereby further Enacted, that all Powers, Proviſions

given, made or inflicted, or by any former Act or Acts of Parliament now in force relating to any Offences in the unſhipping or landing of Tobacco of the *Britiſh* Plantations, or to any Frauds or Abuſes in or concerning the exporting of the ſame, or relanding thereof in *Great Britain*, or landing the ſame in *Ireland*, or the *Iſle of Man*, after it

ſhall

ſhall have been ſhipt for Exportation; or to any other Offences againſt the ſaid Acts, or any of them not hereby repealed or altered, ſhall continue in full force, any thing in this Act contained to the contrary thereof in any wiſe notwithſtanding.

Provided always, and it is hereby Enacted by the Authority aforeſaid, that the Monies ariſing by the ſaid Inland Duty by this Act charged and impoſed upon Tobacco, and all

ariſing thereby (except ſuch Part thereof as is hereby given to the Seizors, Informers, or Proſecutors reſpectively) ſhall be appropriated, iſſued, and applyed, and the ſame are hereby appropriated and made payable to the ſame Uſes, Intents, and Purpoſes, as the Subſidies, Duties and Impoſt hereby determined as aforeſaid were appropriated and applicable before the making of this preſent Act; and ſhall be alſo ſubject and liable to the ſame Redemption by Parliament, as the ſaid Subſidies, Duties, and Impoſt hereby determined as aforeſaid were ſubject and liable unto.

And whereas by the ſaid Act made in the 12th Year of the Reign of the late King *Charles* the ſecond [intituled, *An Act for taking away the Court of Wards and Liveries, and Tenures* in Capite *and by Knights Service, and Purveyance, and for ſetling a Revenue upon his Majeſty in lieu thereof*] it was Enacted, that all Forfeitures and Offences againſt the ſaid Act, made and committed within the immediate Limits of the chief Office of Exciſe in *London*, ſhould be heard, adjudged and determined by the chief Commiſſioners and Governours of Exciſe, or the major part of them; or by the Commiſſioners for Appeals and regulating the ſaid Duties, or the major part of them, in caſe of Appeal, and not otherwiſe; and all ſuch Forfeitures and Offences made and committed within all or any other the Counties, Cities, Towns, or

Places

Places within *England*, or the Dominion thereof, ſhould be heard and determined by two or more of the Juſtices of the Peace reſiding near to the Place where ſuch Forfeitures ſhould be made, or Offences committed; and in caſe of Neglect or Refuſal of ſuch Juſtices of the Peace, by the ſpace of fourteen Days next after Complaint made, and Notice thereof given to the Offender, then the Sub-Commiſſioners, or the major part of them appointed for any ſuch City, County, Town or Place, ſhould hear and determine the ſame; from which Judgment of Sub-Commiſſioners an Appeal was thereby given to the Juſtices of the Peace at the next Quarter-Seſſions, and ſuch other Powers and Authorities were thereby given to the ſaid Commiſſioners of the Exciſe, Commiſſioners for Appeals, Juſtices of the Peace, and Sub-Commiſſioners as are therein mentioned.

And whereas by ſeveral other Acts now in force, the like Juriſdictions, Powers, and Authorities are given to the ſaid Commiſſioners of Exciſe, Commiſſioners for Appeals, two Juſtices of the Peace, Sub-Commiſſioners, and Juſtices of the Peace in the Quarter Seſſions, touching divers other Duties, Matters and Things, thereby, or by Commiſſion granted by the Crown in purſuance of the ſame Acts, or ſome of them, ſubject to the Management and Direction of the Commiſſioners of Exciſe. Be it Enacted by the Authority aforeſaid, that from and after the

Day of all and ſingular the ſaid Juriſdictions, Powers, and Authorities given by the ſaid Acts, or any of them, to the ſaid Sub-Commiſſioners of Exciſe, Commiſſioners for Appeals, or Juſtices of the Peace in their Quarter Seſſions, or any of them, ſhall and from thenceforth the Juſtices

Juſtices of the Courts of *Kings-Bench* and *Common-Pleas*, and the Barons of the Coif of the Court of *Exchequer* at *Weſtminſter* for the time being, or any or more of them ſitting at the ſame Time and Place, and not otherwiſe, ſhall and are hereby authorized to hear and determine all Appeals from the Judgment and Determination of the Commiſſioners of Exciſe, or Commiſſioners for the ſaid Inland Duty hereby granted, as to all Matters ariſing within the Limits of the chief Office of Exciſe in *London*, and all Incidents relating thereto; and the Juſtices of Aſſize for the time being, or any of them within their reſpective Circuits; and the Juſtices of the Seſſions for the County Palatine of *Cheſter* for the time being, or any of them within the ſaid County *Palatine*; and the Juſtices of the Great Seſſions in *Wales*, or any of them within their reſpective Circuits, ſhall and are, and is hereby reſpectively authorized, to hear and determine all Appeals from the Judgment and Determination of any Juſtices of the Peace, or of the Sub-Commiſſioners of Exciſe, as to all Matters ariſing out of the Limits aforeſaid, and within their ſaid ſeveral Diſtricts reſpectively, and all Incidents relating thereto; and the Barons of the *Exchequer* in *Scotland*, or any or more of them ſhall, and are hereby authorized to hear and determine all Appeals from the Judgment and Determination of any Juſtices of the Peace, as to all Matters ariſing within any Shire Stewarty or Royal Burgh within that Part of *Great Britain* called *Scotland*; which ſaid Juſtices and Barons, or any or more of them, Juſtices of Aſſiſe, Juſtices of the Seſſions for the ſaid County Palatine

tine of *Cheſter*, and Juſtices of the great Seſſions in *Wales*, or any of them, ſhall and are hereby reſpectively impowered, and required, in a ſummary way, and without the formality of Proceedings in Courts of Law or Equity, and with all convenient Diſpatch, finally to hear and determine all ſuch Appeals; and to affirm, reverſe, or alter the Judgments, Determinations, or Decrees of the ſaid Commiſſioners of Exciſe, Commiſſioners for the ſaid Inland Duty, Juſtices of the Peace, or Sub-Commiſſioners reſpectively; And the ſaid Juſtices And Barons, or any or more of them, Juſtices of Aſſize, Juſtices of the Seſſions for the ſaid County Palatine of *Cheſter*, and Juſtices of the great Seſſions in *Wales*, or any of them ſhall and may ſit when, where, and as often as he or they ſhall reſpectively think fit, with or without adjourning; and ſhall have and exerciſe the like Juriſdictions, Powers, and Authorities, to all Intents and Purpoſes, as by the ſaid Acts or any of them were given to, and veſted in the ſaid Commiſſioners of Appeals and Juſtices of the Peace in their Quarter Seſſions, or any of them; and his or their reſpective Judgments and Determinations upon ſuch Appeals ſhall be final, of which there ſhall be no Review; nor ſhall any Appeal, Writ of Error, or *Certiorari*, be brought to remove, or reverſe the ſame.

Provided always, and be it Enacted by the Authority aforeſaid, that from and after the ſaid Day of no Appeal from the Judgment or Determination of the Commiſſioners of Exciſe, or Commiſſiones for the Inland Duty, ſhall be admitted, unleſs the ſame be brought within after ſuch Judgment or Determination

tion. Nor ſhall any Appeal be admitted from the Judgment or Determination of Juſtices of the Peace, or of the Sub-Commiſſioners; unleſs the ſame be brought within after ſuch Judgment or Determination: Nor unleſs the Party Appellant ſhall have firſt paid down and given ſuch Security as is required by the ſaid Acts, or any of them, in Caſes of Appeals from the Determination of the Commiſſioners of Exciſe to the Commiſſioners of Appeals.

Provided always, and be it further Enacted by the Authority aforeſaid, That if on the ſaid Day of any Appeal, from any Determination of the Commiſſioners of Exciſe ſhall be depending before the ſaid Commiſſioners of Appeals for the time being, and then undetermined, every ſuch Appeal and all Proceedings thereon ſhall by Virtue of this Act be transferred over, and ſhall be certifyed by the ſaid Commiſſioners of Appeals, or any of them, to the ſaid Juſtices of the Courts of *Kings-Bench*, and *Common-Pleas*, and Barons of the Coif of the Court of *Exchequer*, in the ſame Plight and Condition as they then ſhall ſtand before the ſaid Commiſſioners of Appeals; And the ſaid Juſtices and Barons, or any or more of them ſhall and are hereby impowered to hear and determine the ſame, with all Incidents relating thereto; and to make ſuch Proceeding thereon, and to exerciſe all ſuch Powers and Authorities touching the ſame, as the ſaid Commiſſioners of Appeals might have done in caſe this Act had not been made.

And it is hereby further Enacted by the Authority aforeſaid, That if any Perſon or Perſons

ſhall be ſued, moleſted, or proſecuted for any thing done by Virtue or in Purſuance of this Act, ſuch Perſon or Perſons ſhall and may plead the general Iſſue, and give this Act and the ſpecial Matter in Evidence in his Defence: And if afterwards a Verdict ſhall paſs for the Defendant or Defendants, or the Plaintiff ſhall diſcontinue his Action, or be Nonſuited, or Judgment ſhall be given againſt him upon Demurrer or otherwiſe, then ſuch Defendant or Defendants ſhall have to him or them awarded againſt ſuch Plaintiff.

And whereas by an Act of Parliament made in the 11th Year of the Reign of his late Majeſty King *George* the firſt [Intituled, *An Act for more effectual preventing Frauds and Abuſes in the Publick Revenues; for preventing Frauds in the Salt Duties, and for giving Relief for Salt uſed in the curing of Salmon and Codfiſh, in the Year one thouſand ſeven hundred and nineteen, exported from that Part of* Great Britain *called* Scotland; *for enabling the Inſurance Companies to plead the general Iſſue in Actions brought againſt them; and for ſecuring the Stamp-Duties upon Policies of Inſurance*] it is amongſt other things Provided and Enacted, that it ſhould and might be lawful for the Commiſſioners of the Inland Duties on Coffee, Tea and Chocolate, or any two or more of them for the time being, within the reſpective Juriſdiction of the ſaid Commiſſioners, or Juſtice or Juſtices of the Peace, upon any Officer or Officers for the ſaid Inland Duties making Complaint upon Oath to ſuch Commiſſioners, or Juſtice or Juſtices of the Peace reſpectively, that he or they did ſuſpect any Dealers in the ſaid Commodities not to have made true and juſt Entries in the Books which he, ſhe or they are obliged by the ſaid Act to keep for that Purpoſe, of ſuch of the ſaid Commodities as he, ſhe or they from time

time to time ſold, delivered out, or conſumed in which ſhould be ſet forth the Cauſes of ſuch Suſpicion, to ſummon ſuch ſuſpected Perſon or Perſons to appear before the ſaid Commiſſioners, or Juſtice or Juſtices of the Peace reſpectively, with their reſpective Entry-Books aforeſaid; to the Intent that ſuch Commiſſioners, or Juſtice or Juſtices of the Peace reſpectively, might examine ſuch ſuſpected Perſon or Perſons, or ſuch as keep the ſaid Book or Books, upon his, her or their Oaths, or Affirmation, touching the Truth of the Entries made in their ſaid Books. And any ſuch Dealer in Coffee, Tea or Chocolate, who ſhould neglect, or refuſe to make ſuch Oaths or Affirmations ſo appointed to be adminiſtred, being thereunto required by the reſpective Perſon or Perſons who by the ſaid Act were authorized to adminiſter the ſame, or ſhould refuſe or neglect to attend ſuch Summons as aforeſaid, with his, her or their reſpective Entry Books, and be examined upon Oath as aforeſaid, touching the Truth of the Entries made in their reſpective Entry-Books; Then, and in every ſuch Caſe and Caſes, the Perſon or Perſons offending therein, or either of them, ſhould, for each and every ſuch Offence, forfeit and loſe the Sum of Twenty Pounds.

And whereas the above recited Clauſe or Proviſo hath, by Experience, been found to be inconvenient to the ſeveral Dealers in the ſaid Commodities, and of no Advantage to the Revenue; Be it therefore Enacted by the Authority aforeſaid, that from and after the ſaid Day of the ſaid Clauſe or Proviſo before recited, and every Matter and Thing therein contained, ſhall be, and is hereby repealed.

FINIS.